

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF
COUNTY COUNCIL
DELAWARE COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
09/12/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	Joseph M. Russell Bradley Bookout	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Thomas Bennington John Brooke	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the records of the County Council for the period from January 1, 2006 to December 31, 2006, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Delaware County for the year 2006.

STATE BOARD OF ACCOUNTS

July 25, 2007

COUNTY COUNCIL
DELAWARE COUNTY
AUDIT RESULT AND COMMENT

DISBURSEMENTS FOR LEGAL SERVICES - COUNTY COUNCIL

As noted in prior Report B27901, the County's Attorney and Public Defenders were paid as employees of the County resulting in the withholding and contributing of social security and medicare taxes. The salaries were included in the County ordinance fixing the salary of each and every appointed employee in the County and the Courts. The salary paid to these employees is a set amount paid every two weeks. There were no time cards submitted by any of these attorneys. If the County does not intend for the attorneys to be paid as employees, they should be paid on a contractual basis. The unit should contact the IRS for further guidance.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 1)

COUNTY COUNCIL
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 25, 2007, with Judy Rust, Auditor; Bradley Bookout, President of the County Council; and John Brooke, President of the Board of County Commissioners.